

City of Chicago Rahm Emanuel, Mayor

Department of Law

Stephen R. Patton Corporation Counsel

Revenue Litigation Division 30 North LaSalle Street Suite 1020 Chicago, Illinois 60602-2580 (312) 744-5691 (312) 744-6798 (FAX) http://www.cityofchicago.org January 7, 2013



Re: City of Chicago Parking Tax

Dear

I am writing in response to your email of January 3, 2013, requesting confirmation of the continued validity of the opinion in our letter of December 31, 2009 (copy attached), based on the following facts, which you have confirmed continue to apply:

The vendor's monthly invoices include city parking tax. It is my understanding that the is exempt from the tax but a letter to that effect would be helpful as we attempt to renew our contract with the vendor.

FYI — allows to park their vehicles in the Vendor's parking lot but they [are] billed directly. have been paying the parking tax and will continue to do so as it is my understanding that they are required to pay the city parking tax."

This is to confirm that we agree with your statements quoted above: the is not required to pay the City's parking tax on the amounts billed to it pursuant to the are required to pay the tax for their own parking.

Very truly yours,

Weston Hanscom

Deputy Corporation Counsel Revenue Litigation Division

Department of Law

312-744-9077

cc: Department of Finance (f/k/a Department of Revenue)





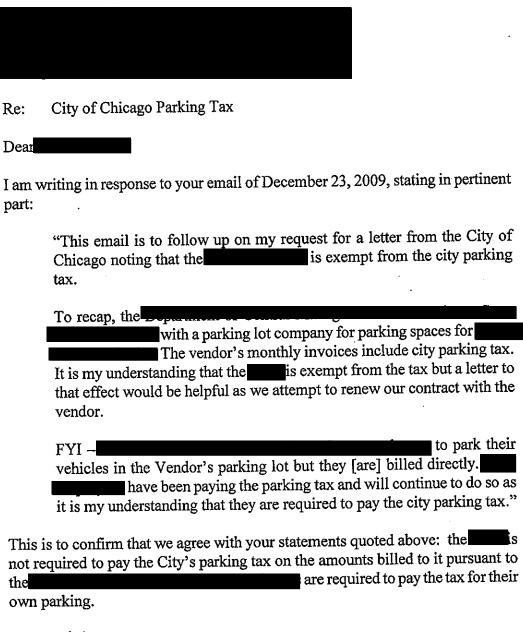


City of Chicago Richard M. Daley, Mayor

Department of Law

Mara S. Georges Corporation Counsel

Revenue Litigation Division 30 North LaSalle Street Suite 1020 Chicago, Illinois 60602-2580 (312) 744-5691 (312) 744-6798 (FAX) http://www.cityofchicago.org December 31_, 2009



Very truly yours

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